

**AMENDMENTS TO THE CLAIMS:**

1. (Currently amended) An image forming apparatus, comprising:  
a first image forming unit ~~having~~ comprising a first printing section for forming a first image on ~~the~~ a paper;  
a second image forming unit ~~having~~ comprising a second printing section for forming a second image on the paper; and  
a paper conveying unit for conveying the paper from the first image forming unit to the second image forming unit,  
wherein the first image forming unit further comprises a first reversing section for reversing the paper on which the first image is formed.
2. (Currently amended) The image forming apparatus according to claim 1, wherein the first ~~image~~ printing section and the second ~~image are formed using~~ printing section comprise the same recording material.
3. (Currently amended) The image forming apparatus according to claim 1, wherein the first ~~image~~ printing section and the second ~~image are formed using the~~ printing section comprise different recording materials.
4. (Currently amended) The image forming apparatus according to claim 1, wherein ~~toner is used as a recording material in~~ at least one of the first printing section and the second printing section comprises a toner.

5. (Currently amended) The image forming apparatus according to claim 4, wherein the toner ~~is~~ comprises a ferromagnetic toner.

6. (Currently amended) The image forming apparatus according to claim 4, wherein the first printing section ~~employs~~ comprises one of ~~the a~~ a ferromagnetic toner and ~~the a~~ a non-magnetic toner, and the second printing section ~~employs~~ comprises the other of the ferromagnetic toner and the non-magnetic toner.

7. (Currently amended) The image forming apparatus according to claim 4, wherein the toner ~~is the~~ comprises a color toner.

8. (Currently amended) The image forming apparatus according to claim 4, wherein the first printing section ~~employs~~ comprises one of ~~the a~~ a color toner and ~~the a~~ a black toner, and the second printing section ~~employs~~ comprises the other of the color toner and the black toner.

9. (Currently amended) The image forming apparatus according to claim 1, wherein the ~~first image forming unit has a first reversing section for reversing the paper on which the first image is formed and for delivering~~ delivers the reversed paper to the first printing section or the paper conveying unit.

10. (Original) The image forming apparatus according to claim 9, wherein the first image

forming unit forms a third image on the paper delivered from the first reversing section.

11. (Currently amended) The image forming apparatus according to claim 1, wherein the second image forming unit ~~has~~comprises a second reversing section for reversing the paper on which the second image is formed and for delivering the paper to the second printing section or to the outside.

12. (Currently amended) The image forming apparatus according to claim 11, wherein the first image forming unit forms a second image on the paper delivered from the first reversing section, and the second image forming unit forms a third image on the paper delivered from the paper conveying section and a fourth image on the paper delivered from the second reversing section.

13. (Currently amended) The image forming apparatus according to claim 1, wherein the second image forming unit ~~includes~~ further comprises a first conveyance passage for transmitting the paper delivered from the paper conveying unit via the second printing section to the outside, and a second conveyance passage connected to the first conveyance passage, for transmitting the paper to the outside ~~so as to bypass~~while bypassing the second printing section.

14. (Currently amended) The image forming apparatus according to claim 1, wherein the paper conveying unit ~~includes~~comprises a first conveyance passage for passing the paper

from the first image forming unit to the second image forming unit, and a second conveyance passage connected to the first conveyance passage, for transmitting the paper to the outside.

15. (Currently amended) The image forming apparatus according to claim 1, wherein:  
the first image forming unit ~~has~~ further comprises a first paper supply section for supplying the paper to the first printing section; and  
the second image forming unit ~~has~~ further comprises a second paper supply section for supplying the paper to the second printing section.

16. (Currently amended) The image forming apparatus according to claim 1, wherein the first image forming unit and the second image forming unit ~~can~~ are detachable so as to be respectively detached from the paper conveying unit.

17. (Currently amended) The image forming apparatus according to claim 16, wherein each of the first image forming unit and the second image forming unit ~~can~~ is adapted to form an image on the paper and output the paper independently.

18. (Original) The image forming apparatus according to claim 1, wherein the first printing section is exchangeable for the second printing section.

19. (Currently amended) The image forming apparatus according to claim 1, wherein:  
the first image forming unit ~~performs the~~ comprises a magnetic ink character

recognition printing unit for performing magnetic ink character recognition printing on one side of the paper; and

the second image forming unit ~~performs the~~ comprises a non-magnetic toner printing unit for performing non-magnetic toner printing on both sides of the paper.

20. (New) The image forming apparatus according to claim 1, wherein the second image forming unit comprises a second reversing section for reversing the paper on which the second image is formed.

21. (New) The image forming apparatus according to claim 20, wherein the second reversing section delivers the paper to the second printing section or to the outside.

22. (New) An image forming apparatus, comprising:

a first image forming unit comprising a first printing section for forming a first image on a paper;

a second image forming unit comprising a second printing section for forming a second image on the paper; and

a paper conveying unit for conveying the paper from the first image forming unit to the second image forming unit,

wherein the second image forming unit further comprises a first conveyance passage for transmitting the paper delivered from the paper conveying unit via the second printing section to the outside, and a second conveyance passage connected to the first conveyance

passage, for transmitting the paper to the outside while bypassing the second printing section.

23. (New) An image forming apparatus, comprising:

a first image forming unit comprising a first printing section for forming a first image on a paper;

a second image forming unit comprising a second printing section for forming a second image on the paper; and

a paper conveying unit for conveying the paper from the first image forming unit to the second image forming unit,

wherein the second image forming unit further comprises a reversing section for reversing the paper on which the second image is formed and for delivering the paper to the second printing section or to the outside.